

HOUSE BILL 1189

Q2
HB 81/09 – W&M

0lr2192
CF 0lr3067

By: **Delegates Bartlett, Bates, Boteler, G. Clagett, Dwyer, Elliott, Elmore, Frank, Jenkins, Kach, Krebs, Kullen, Miller, Montgomery, Murphy, Norman, Shank, Sossi, and Stocksdales**

Introduced and read first time: February 18, 2010

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax Exemption – Farm or Agricultural Property Subject to an**
3 **Easement**

4 FOR the purpose of providing a State property tax exemption for certain property that
5 is actively used for farm or agricultural purposes and is subject to an easement
6 or other interest that is conveyed or assigned to certain entities; providing for
7 the application of this Act; and generally relating to a State property tax
8 exemption for certain property.

9 BY adding to
10 Article – Tax – Property
11 Section 7–308
12 Annotated Code of Maryland
13 (2007 Replacement Volume and 2009 Supplement)

14 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
15 MARYLAND, That the Laws of Maryland read as follows:

16 **Article – Tax – Property**

17 **7–308.**

18 **PROPERTY IS NOT SUBJECT TO STATE PROPERTY TAX IF THE PROPERTY**
19 **IS:**

20 **(1) ACTIVELY USED FOR FARM OR AGRICULTURAL PURPOSES;**
21 **AND**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 **(2) SUBJECT TO AN EASEMENT OR OTHER INTEREST THAT IS**
2 **PERMANENTLY CONVEYED OR ASSIGNED ENTIRELY OR PARTLY TO:**

3 **(I) THE MARYLAND AGRICULTURAL LAND PRESERVATION**
4 **FOUNDATION;**

5 **(II) THE MARYLAND ENVIRONMENTAL TRUST; OR**

6 **(III) THE RURAL LEGACY BOARD.**

7 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
8 June 1, 2010, and shall be applicable to all taxable years beginning after June 30,
9 2010.